

The Cost of

Revenue

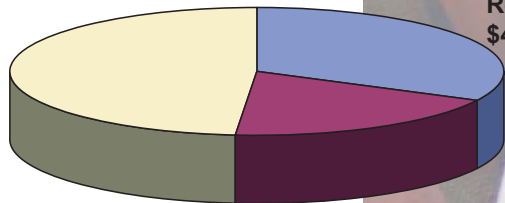
Funds required to sustain the Wicomico Youth and Civic Center come from several sources: County taxes, event revenues, food service, and non-event revenues.

These fees and charges fluctuate based on the volume of business scheduled within the facility from year to year. **The cost to support the operating budget was \$3.79 per citizen.**

The Wicomico Youth & Civic Center

Expenditures

In 2007, \$1,662,738 was spent. County taxes paid \$354,860 of the total amount spent. \$1,307,878 came from other sources.



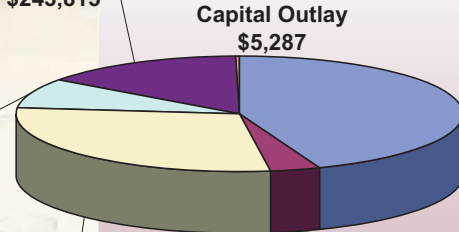
Food Service
\$248,841

Non-Event
Revenue
\$423,319

Restoration Fund
\$140,000

Employee
Benefits \$243,815

Operating
Expenses
\$480,936



Capital Outlay
\$5,287

Full Time Salaries
\$736,026

Part Time Salaries
\$56,674

Notes: Current year expenses do not include prior year forward purchase orders. Expenses do not include auditor's year end adjustments for depreciation, accrued absences, capital and debt payment adjustments. All financial information is pending year end audit.

Doing Business

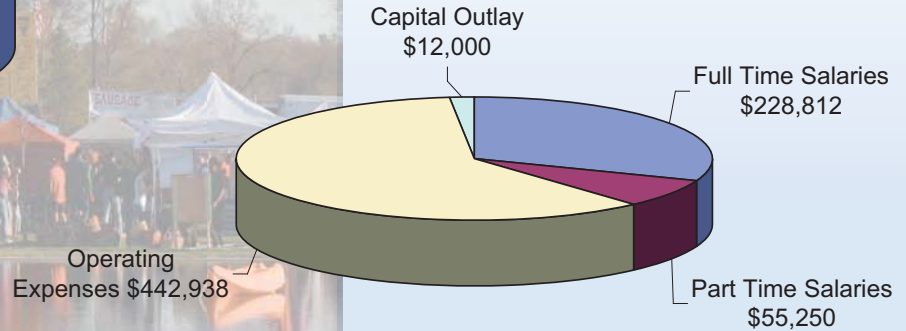
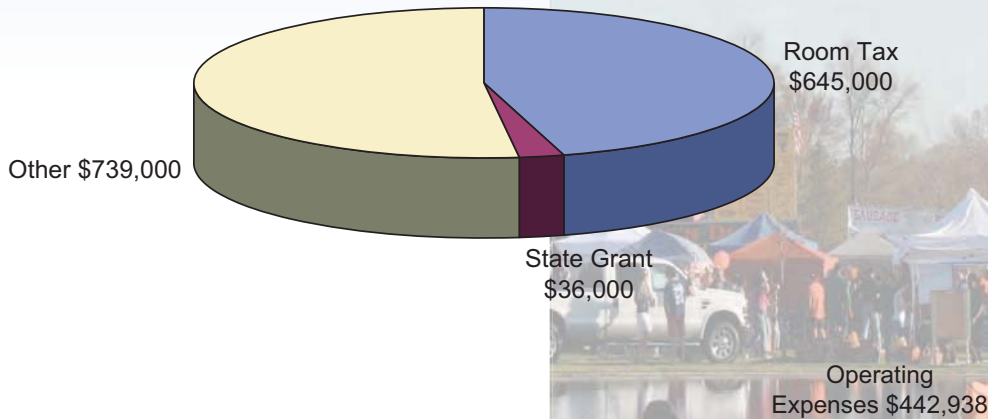
Revenue

Funds required to sustain the Convention and Visitors' Bureau come from a 5% local room tax, a State grant, and miscellaneous sources comprised of food vending, merchandise sales and display rentals. These sources generated \$739,000 to offset all costs. There is no County tax subsidy required to operate the division.

Tourism

Expenditures

In 2007, **\$739,00** was spent, with all the revenues coming from the sources listed in the Revenue section.



Revenue

Funds to sustain recreation services, park maintenance, land acquisition, and development of facilities come from five sources: County taxes, state and federal grants, user fees, recreation councils and private donations.

Operating Budget

Money to meet general day-to-day personnel and operating expense is granted by the County Council from local tax revenues. In FY 2007, \$1,528,298 was appropriated, making up 1.8% of Wicomico County's total operating budget. The Department assesses program fees and charges and receives State grant funds for services rendered to offset the operating budget by about 2 million dollars. The following summarizes the expenditure of funds from the county tax appropriated budget. **The 2007 cost to support the operating budget was \$16.34 per citizen.***

Recreation & Parks Operating Budget

Recreation and Parks Administration

Full time Personnel	\$282,216
Operating Expense	\$61,175
Capital Outlay	\$9,000

Recreation

Full Time Personnel	\$303,408
Part Time Personnel	\$69,500
Operating Expense	\$108,100

Parks

Full Time Personnel	\$568,589
Part Time Personnel	\$35,385
Operating Expense	\$281,319
Capital Outlay	\$28,000

Total Expense \$1,746,692

Revenue paid back to the general fund (\$218,394)

Net Cost \$1,528,298

The Cost of Capital Improvement Budget

Improving existing facilities and developing new ones is an obligation of the county if it wishes to stay abreast with community and economic growth. In 2007, \$986,500 in funding was spent for this purpose. Of this amount, \$851,500 came from state grants, \$71,500 from reimbursement for in-kind services and donations and \$63,500 from the federal government.

Program Open Space

Administered by the State of Maryland, this was established in 1969 to assist local jurisdictions to buy and develop land for recreation use. These funds are generated by the property transfer tax of 1/2 of 1% levied on the sale of real estate. During the existence of this program, the County has received 9.2 million dollars to fund over 174 projects. This year the County spent \$653,500 from this fund to undertake municipal and county projects.

* Estimated population based on information obtained from Salisbury Wicomico Economic Development web-site.

Doing Business

Recreation & Parks

Inland Waterway Fund

The State of Maryland provides money to develop and improve public boating facilities which is derived from sales tax levied on the cost to purchase new and used boats and boat registration fees. This year the County spent \$198,000 Waterway Improvement Projects.

Recreation Councils & Club Groups

In 2007, approximately \$100,000 was generated by nine recreation councils, and \$110,000 was generated by organized sports leagues to complement the County's subsidy for recreation programs, maintenance, and improvements at town parks.

Businesses in Wicomico County also provided an estimated \$300,000 to support the sports teams, recreation programs, and park facilities throughout the year.

Salisbury Maintenance Fund

Each year the Salisbury City Council allocates funds to the Department to undertake minor maintenance of City-owned playgrounds. Last year \$3,250 was appropriated for this purpose.

Utilizing the above funding sources, the Department's FY 2007 projects included:

2007	STATE	LOCAL*	FEDERAL	TOTAL
Harbor Restoration	\$99,000			\$99,000
Cherry Beach Boat Ramp	\$99,000			\$99,000
Mason Dixon Restoration	\$36,000	\$4,000		\$40,000
Kilburnie Playground	\$22,500	\$2,500		\$25,000
Centennial Playground	\$22,500	\$2,500		\$25,000
Sharptown Park playmodule	\$44,000	\$4,400		\$48,400
Leonards Mill Park	\$27,000	\$3,000		\$30,000
Billy Jackson Park (tennis courts)	\$117,000	\$13,000		\$130,000
Gene Lowe Playground (basketball ct)	\$27,000	\$3,000		\$30,000
WinterPlace (utility upgrades)	\$36,000	\$4,000		\$40,000
Park Annex overrun	\$36,000	\$4,000		\$40,000
Cedar Hill Park Annex	\$171,000	\$19,000		\$190,000
Westside CC	\$27,000	\$3,000		\$30,000
Schumaker Park (greenway)	\$58,500	\$6,500	\$63,500	\$128,500
Y&CC Gazebo	\$24,000	\$2,600		\$26,600
Total	\$846,500	\$71,500	\$63,500	\$981,500

** Local funding sources included recreation council contributions, the department's enterprise account, in-kind labor by the department's parks division and fund raising projects.*

Enterprise Budget

In 1981 the County Council established an Enterprise Fund with a \$3,000 appropriation to finance new programs and park service on a self-sustaining basis. The loan was repaid to the Council in 1986. This account is not part of the operating budget, but is instead a self-sustaining fund that generates revenue through registration fees, grants, sponsorships and other fund raising initiatives.

This year, funding for the neighborhood playgrounds program was included in the operating budget for part-time salaries in the amount of \$50,500. \$19,000 for the Happy Timer's program was also included in the operating budget, but all other programs and facilities were self-sustaining.

The Department also transfers funds from the Enterprise budget to the general fund of Wicomico County, as well as the operating budgets for Recreation and Parks and the Youth and Civic Center, to offset expenses in those budgets. In 2007 the amount transferred was \$196,614.

In summary, \$1,183,537 was generated in the Enterprise budget in 2007 to make providing the following services and facilities possible:

The Cost of

Enterprise Budget Revenue

Recreation Programs	\$693,157
Athletic Complex	\$159,852
Cedar Hill Park	\$89,415
Nanticoke Harbor	\$35,708
Pavilion Accounts	\$29,415
Salisbury Advisory Council	\$9,804
Youth Council	\$3,607
Pemberton Historical Park	\$85,774
Westside Community Center	\$25,964
Wicomico Equestrian Center	\$50,841

Total \$1,183,537

Enterprise Transfers to Operating Account and the General Fund

Athletic Complex	\$29,380
Harbors	\$57,000
Pavilions	\$11,500
Picnic Packs	\$600
Box Office Asst. Manager	\$17,630
Office Supplies reimbursement	\$5,459
Pemberton Park Ed. Director	\$31,930
Equestrian Center	\$9,565
Perdue Stadium	\$100
Childcare Program Director	\$13,050
Tourism Marketing Assistant	\$10,300
Y&CC Operating	\$10,100

Total \$196,614

The net cost to operate the enterprise fund programs and facilities was \$986,923.

Doing Business

Recreation & Parks Funding Summary

County Taxes and Capital Budget

Operating Budget	\$1,528,298
Fees and Charges	
Operating Budget	\$42,180
Enterprise Budget	\$1,183,537
Grants	
Program Open Space	\$653,500
MD Waterway Improvement Fund	\$198,000
Salisbury City Maintenance	\$3,250
Recreation Councils	
Nine Community Councils	\$100,000
Sports Leagues	\$110,000
Private Donations	
Business & Service Clubs	\$300,000
Total	\$4,118,765
Percentage of County Taxes supporting the Budget	37%





Wicomico County
Recreation, Parks & Tourism

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www.WicomicoRecAndParks.org
www.WicomicoCivicCenter.org
www.WicomicoTourism.org
www.WicomicoFestivals.org
www.SalisburyChampionships.org



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